

Bob Hanson - Useful Life

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To: Hanson, Bob; Winchester, Lorri
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Subject: Useful Life

Track projects (replacing ties) have a 25 year useful life. Rail replacement is capitalized at 32 years useful life.

Asset Category	Useful Life (Years)
Ballast & Surfacing Program	15
Boiler/Heating Improvements	15
Bridge Improvements	30
Buildings - new	30
Computer Hardware & Software	5
Culverts	15
Defect Detectors	10
Dock Improvements	10
Fences	20
Fuel Tanks	15
Leasehold Improvements	Life of Lease
Light Vehicles (Pickups)	5
Locomotives - new	25
Locomotives - used	10-25
Locomotives - major overhauls	6-10
Office Equipment & Furniture	5
Office Improvements	10
Radio Purchases	5
Rail Fasteners	15
Rail Lubricators	15
Rail Replacement Program	32
Railcars (Freight & Passenger) - new	25
Railcars (Freight & Passenger) - used/upgrades	10-25
Real Estate Development	20
Right of Way Improvements	15
Shop Equipment	10

Shop Improvements	10
TOFC Improvements	15
Telephone Upgrades	7
Tie Replacement Program	25
Track Equipment - Heavy Duty	10
Track Equipment - Light Duty	5
Tunnel Door Improvements	10
Tunnel Improvements	25
Warehouse Improvements	10

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